



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLUE RIVER WATER AND SEWER

Principal Office: P.O. BOX 217
BLUE RIVER, WI 53518

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JANET KYPKE of
(Person responsible for accounts)

_____, BLUE RIVER WATER AND SEWER, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/25/1999
(Date)

VILLAGE CLERK _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLUE RIVER WATER AND SEWER**Utility Address:** P.O. BOX 217

BLUE RIVER, WI 53518

When was utility organized? 1/1/1955**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JANET KYPKE**Title:** VILLAGE CLERK**Office Address:**

P.O. BOX 217

BLUE RIVER, WI 53518

Telephone: (608) 537 - 2758**Fax Number:** (608) 537 - 2759**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: COLLINS & ASSOCIATES, S.C.**Title:****Office Address:** COLLINS & ASSOCIATES, S.C.

516 S. MARQUETTE ROAD

P.O. BOX 120

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6456**Fax Number:** (608) 326 - 5100**E-mail Address:** collins@mhtc.net

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: COLLINS & ASSOCIATES, S.C.**Title:****Office Address:** COLLINS & ASSOCIATES, S.C.

516 S. MARQUETTE ROAD

P.O. BOX 120

PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6456**Fax Number:** (608) 326 - 5100**E-mail Address:** collins@mhtc.net**Date of most recent audit report:** 2/1/1998**Period covered by most recent audit:** Year of 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: IRENE ADAMS**Title:** CLERK**Office Address:**P.O. BOX 217
BLUE RIVER, WI 53518**Telephone:** (608) 537 - 2758**Fax Number:** (608) 537 - 2759**E-mail Address:**

Name: NEIL ROEN**Title:** PLANT SUPPORT**Office Address:**P.O. BOX 217
BLUE RIVER, WI 53518**Telephone:** (608) 537 - 2758**Fax Number:** (608) 537 - 2759**E-mail Address:**

Name of utility commission/committee: BLUE RIVER WATER AND SEWER

Names of members of utility commission/committee:DAVID DEGENHARDT, TRUSTEE
RON HAVLIK, TRUSTEE
MARY HUDSON, TRUSTEE
RODNEY JOHNSON, PRESIDENT
RICKY JONES, TRUSTEE
ROBERT MCCARTHY, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 4/1/1993**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	64,603	64,612	1
Operating Expenses:			
Operation and Maintenance Expense (401)	21,823	22,819	2
Depreciation Expense (403)	8,490	8,121	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,863	12,663	5
Total Operating Expenses	43,176	43,603	
Net Operating Income	21,427	21,009	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	21,427	21,009	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	269	175	9
Miscellaneous Nonoperating Income (421)	13,587	906	10
Total Other Income	13,856	1,081	
Total Income	35,283	22,090	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	35,283	22,090	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,389	8,823	13
Amortization of Debt Discount and Expense (428)	101	107	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,803	6,394	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	14,293	15,324	
Net Income	20,990	6,766	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	227,255	220,489	19
Balance Transferred from Income (433)	20,990	6,766	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	248,245	227,255	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Earned	269	4
Total (Acct. 419):	269	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer dept.	13,587	5
Total (Acct. 421):	13,587	
Miscellaneous Amortization (425):		
	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	64,603	0	0	0	64,603	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	64,603	0	0	0	64,603	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	564,724	555,679	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	95,398	87,434	2
Net Utility Plant	469,326	468,245	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	560,067	558,207	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	106,146	89,732	4
Net Nonutility Property	453,921	468,475	
Investment in Municipality (123)	21,618	21,618	5
Other Investments (124)	0	0	6
Special Funds (125)	52,056	37,964	7
Total Other Property and Investments	527,595	528,057	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,768	10,211	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,395	5,989	11
Other Accounts Receivable (143)	7,667	7,247	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,482	2,242	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	31,312	25,689	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	752	853	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	752	853	
Total Assets and Other Debits	1,028,985	1,022,844	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	101,961	101,961	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	248,245	227,255	23
Total Proprietary Capital	350,206	329,216	
LONG-TERM DEBT			
Bonds (221)	217,180	228,781	24
Advances from Municipality (223)	78,350	86,500	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	295,530	315,281	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,078	2,636	28
Payables to Municipality (233)	18,951	11,950	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,871	6,412	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	25,900	20,998	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	357,349	357,349	38
Total Liabilities and Other Credits	1,028,985	1,022,844	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	564,724	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	564,724	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	95,398	0	0	0	9
Total Accumulated Provision	95,398	0	0	0	
Net Utility Plant	469,326	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	87,434				87,434	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,490				8,490	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	374				374	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,864	0	0	0	8,864	13
Debits during year						14
Book cost of plant retired	900				900	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	900	0	0	0	900	19
Balance End of Year	95,398	0	0	0	95,398	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	558,207	1,860		560,067	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	558,207	1,860	0	560,067	
Less accum. prov. depr. & amort. (122)	89,732	16,414		106,146	3
Net Nonutility Property	468,475	(14,554)	0	453,921	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
CLEAN WATER LOAN	101	101	752	1
Total			752	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	101,961	1
Changes during year (explain):		2
Balance end of year	101,961	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 CLEAN WATER	05/01/1993	05/20/2012	3.80%	217,180	1
Total Bonds (Account 221):				217,180	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND	01/01/1988	01/01/2088	7.25%	78,350	1
Total for Account 223				78,350	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,863	2
Charged electric department expense	205	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	13,068	
Taxes paid during year:		
County, state and local taxes	11,953	6
Social Security taxes	993	7
PSC Remainder Assessment	122	8
Other (explain):		
NONE		9
Total payments and other debits	13,068	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND	1,447	8,389	8,462	1,374	1
Subtotal	1,447	8,389	8,462	1,374	
Advances from Municipality (223)					
STATE TRUST LOAN	4,965	5,803	6,271	4,497	2
Subtotal	4,965	5,803	6,271	4,497	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,412	14,192	14,733	5,871	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	230,498	0	0	126,851	0	357,349	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	230,498	0	0	126,851	0	357,349	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
Loan	21,618	1
Total (Acct. 123):	21,618	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
water-capital fund,sewer-replacement fund,sewer-debt service	52,056	3
Total (Acct. 125):	52,056	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,395	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	6,395	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,667	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	7,667	
Receivables from Municipality (145):		
Tax roll items overpaid tax equivalent to village	6,482	12
Total (Acct. 145):	6,482	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Insurance, Misc. expense, loan payment made	18,951	16
Total (Acct. 233):	18,951	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	560,201	0	0	0	560,201	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	91,416	0	0	0	91,416	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	230,498	0	0	0	230,498	6
Other (specify):					0	7
Average Net Rate Base	238,287	0	0	0	238,287	
Net Operating Income	21,427	0	0	0	21,427	8
Net Operating Income as a percent of						
Average Net Rate Base	8.99%	N/A	N/A	N/A	8.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	101,961	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	237,750	3
Other (Specify):		4
Total Average Proprietary Capital	339,711	
Net Income		
Net Income	20,990	5
Percent Return on Proprietary Capital	6.18%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountant's Compilation Report.

Balance Sheet (Page F-05)

Unaudited-See Accountant's Compilation Report.

Signature Page (Page ii)

We have compiled the accompanying Public Service Commission Report of the Blue River Water Utility of the Village of Blue River, Wisconsin as of December 31, 1998, and 1997, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on it.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 28, 1999

Ms. Janet Kypke, Village Clerk
Blue River Municipal Water And Sewer
P.O. Box 217
Blue River, WI 53518-0217

1998 Analytical Review DWCCA-620-PJL

Dear Ms. Kypke:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated November 7, 1996, with regard to the staff exhibit in docket 620-WR-101, your utility was provided with a schedule of depreciation rates for computing depreciation expense on each of the water utility plant accounts. A copy of these depreciation rates is on the enclosed Schedule 2. It appears that your utility did not use the authorized depreciation rates during 1997 and 1998, as indicated below.

For 1997, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$10,270, whereas only \$8,502 is reported on page F-7, lines 4 and 6. The under accrual is \$1,768.

For 1998, the authorized depreciation rates times the average of first of year and end of year plant investment result in total accruals of \$10,539, whereas only \$8,864 is reported on page F-7, lines 4 and 6. The under accrual is \$1,675.

Because these depreciation rates were used in the last rate case in docket 620-WR-101, it is necessary that these under accruals be recorded as an adjusting journal entry during 1999. Please provide this office with the date that the adjusting journal entry on the enclosed Schedule 1 is made in your records, and confirm that the depreciation rates on the enclosed Schedule 2 will be used beginning in 1999.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you

FINANCIAL SECTION FOOTNOTES

can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\5 28 99 rev letters L 1.doc

Janet Kypke called on 6/24/99 to notify us that she is having program problems and will respond to our review letter as soon as computer works.
PJL

On 7/1/99 we received a copy of their adjusting journal entry. Will check '99 report to confirm that entry was made & that they are using proper depr. rates. PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	63,489	1
Total Sales of Water	63,489	
Other Operating Revenues		
Forfeited Discounts (470)	254	2
Other Water Revenues (474)	860	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,114	
Total Operating Revenues	64,603	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,151	5
General Operating Expenses (680-690)	11,672	6
Total Operation and Maintenance Expenses	21,823	
Other Operating Expenses		
Depreciation Expense (403)	8,490	7
Amortization Expense (404)		8
Taxes (408)	12,863	9
Total Other Operating Expenses	21,353	
Total Operating Expenses	43,176	
NET OPERATING INCOME	21,427	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	173	7,194	30,055	4
Commercial	20	815	4,207	5
Industrial	1	1	360	6
Total Metered Sales to General Customers (461)	194	8,010	34,622	
Private Fire Protection Service (462)			0	7
Public Fire Protection Service (463)	1		27,624	8
Other Sales to Public Authorities (464)	6	149	1,243	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	201	8,159	63,489	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	27,624	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	27,624	
Forfeited Discounts (470):		
Customer late payment charges	254	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	254	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	315	7
Other (specify):		
Standby and 2nd meter charge	545	8
Total Other Water Revenues (474)	860	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,356	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	610	3
Chemicals (630)	125	4
Supplies and Expenses (640)	1,957	5
Repairs of Water Plant (650)	103	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	10,151	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,343	8
Office Supplies and Expenses (681)	1,472	9
Outside Services Employed (682)	2,200	10
Insurance Expense (684)	910	11
Employees Pensions and Benefits (686)	764	12
Regulatory Commission Expenses (688)	21	13
Miscellaneous General Expenses (689)	962	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,672	
Total Operation and Maintenance Expenses	21,823	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		11,953	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		205	2
Net property tax equivalent		11,748	
Social Security		993	3
PSC Remainder Assessment		122	4
Other (specify): NONE			5
Total tax expense		12,863	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229000				3
County tax rate	mills		5.602000				4
Local tax rate	mills		10.118000				5
School tax rate	mills		14.619000				6
Voc. school tax rate	mills		1.960000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.528000				10
Less: state credit	mills		2.583000				11
Net tax rate	mills		29.945000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.118000				14
Combined School Tax Rate	mills		16.579000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.697000				17
Total Tax Rate	mills		32.528000				18
Ratio of Local and School Tax to Total	dec.		0.820739				19
Total tax net of state credit	mills		29.945000				20
Net Local and School Tax Rate	mills		24.577031				21
Utility Plant, Jan. 1	\$	555,679	555,679				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	555,679	555,679				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	555,679	555,679				26
Assessment Ratio	dec.		0.875200				27
Assessed Value	\$	486,330	486,330				28
Net Local & School Rate	mills		24.577031				29
Tax Equiv. Computed for Current Year	\$	11,953	11,953				30
Tax Equivalent per 1994 PSC Report	\$	11,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,953					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	104		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	4,904		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	5,008	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,504		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,732	9,945	17
Diesel Pumping Equipment (326)	15,041		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	36,277	9,945	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			104	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			4,904	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	5,008	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			10,504	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			20,677	17
Diesel Pumping Equipment (326)			15,041	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	46,222	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Distribution Reservoirs and Standpipes (342)	122,739	26
Transmission and Distribution Mains (343)	290,841	27
Fire Mains (344)	0	28
Services (345)	41,028	29
Meters (346)	19,120	30
Hydrants (348)	26,796	31
Other Transmission and Distribution Plant (349)	0	32
Total Transmission and Distribution Plant	508,524	0
GENERAL PLANT		
Land and Land Rights (370)	0	33
Structures and Improvements (371)	0	34
Office Furniture and Equipment (372)	200	35
Computer Equipment (372.1)	1,605	36
Transportation Equipment (373)	1,356	37
Other General Equipment (379)	2,709	38
Other Tangible Property (390)	0	39
Total General Plant	5,870	0
Total utility plant in service directly assignable	555,679	9,945
Common Utility Plant Allocated to Water Department	0	40
Total utility plant in service	555,679	9,945

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			122,739 26
Transmission and Distribution Mains (343)			290,841 27
Fire Mains (344)			0 28
Services (345)			41,028 29
Meters (346)	900		18,220 30
Hydrants (348)			26,796 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	900	0	507,624
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			200 35
Computer Equipment (372.1)			1,605 36
Transportation Equipment (373)			1,356 37
Other General Equipment (379)			2,709 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,870
Total utility plant in service directly assignable	900	0	564,724
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	900	0	564,724

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			893	893	1
February			806	806	2
March			913	913	3
April			904	904	4
May			1,082	1,082	5
June			969	969	6
July			1,122	1,122	7
August			1,024	1,024	8
September			964	964	9
October			1,030	1,030	10
November			1,013	1,013	11
December			1,136	1,136	12
Total for year	0	0	11,856	11,856	
Less: Measured or estimated water used in main flushing and water treatment during year				980	13
Less: Other utility use				300	14
Other utility use explanation:					15
Service Breaks					
Water pumped into distribution system				10,576	16
Less: Water sold				8,159	17
Losses and unaccounted for				2,417	18
Percent unaccounted for to the nearest whole percent (%)				23%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
a					
Maximum gallons pumped by all methods in any one day during reporting year				87	21
Date of maximum: 5/19/1998					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				24	24
Date of minimum: 4/5/1998					25
Total KWH used for pumping for the year				15,280	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CORNER OF MAIN AND GRANT	1	300	12	432,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	MAIN AND GRANT		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE		5
Year Installed	1955		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	300		8
Pump Motor or Standby Engine Mfr	US MOTOR		9 10
Year Installed	1998		11
Type	ELECTRIC		12
Horsepower	25		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1988		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	1		10
Total capacity in gallons	100,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15
			16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	12,263	0	0	0	12,263	1
P	D	6.000	11,086	0	0	0	11,086	2
P	D	8.000	1,150	0	0	0	1,150	3
P	D	10.000	2,200	0	0	0	2,200	4
Total Within Municipality			26,699	0	0	0	26,699	
Total Utility			26,699	0	0	0	26,699	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	5	0	0	0	5		1
M	0.750	198	0	0	0	198		2
M	1.000	1	0	0	0	1		3
M	2.000	2	0	0	0	2		4
Total Utility		206	0	0	0	206	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	230	0	15	0	215	19	1
1.000	0	0	0	0	0	0	2
1.500	1	0	0	0	1	0	3
2.000	1	0	0	0	1	0	4
Total:	232	0	15	0	217	19	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	177	20	0	4	0	14	215	1
1.000	0	0	0	0	0	0	0	2
1.500	0	0	0	1	0	0	1	3
2.000	0	0	0	1	0	0	1	4
Total:	177	20	0	6	0	14	217	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	42				42	2
Total Fire Hydrants	42	0	0	0	42	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	42
Number of distribution system valves end of year:	89
Number of distribution valves operated during year:	89

WATER OPERATING SECTION FOOTNOTES

Pumping & Power Equipment (Page W-13)

Reconditioned electric pumping equipment for cost of \$9945.
